Form 990
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt from Income Tax

Under section 501(c) (except black lung benefit trust or private foundation), of the Internal Revenue Code or section 4947(a)(1) trust

OMB No. 1545-0047

1982

For the calendar year 1982, or fiscal year beginning May 1, 1982, and ending April 30, 1983

Use IRS label. Otherwise, please print or type.

Name of organization: POINT FOUNDATION

Address (number and street): P.O. BOX 428

City or town, State, and ZIP code: SAUSALITO, CA 94965

A Employer identification number (see instruction L): 94 : 2147154

B State registration number (see instruction D): D - 0546604

C If address changed, check here . . ▶ ☐

D Check applicable box—Exempt under section ▶ ☒ 501(c) (3) (insert number), OR ▶ ☐ section 4947(a)(1) trust

E Accounting method: ☐ Cash ☒ Accrual ☐ Other (specify) ▶

F Section 4947(a)(1) trusts filing this form in lieu of Form 1041, check here ▶ ☐ (see instruction C10).

G Is this a group return (see instruction J) filed for affiliates? . . ☐ Yes ☒ No
Is this a separate return filed by a group affiliate? . . . . . ☐ Yes ☒ No
If "Yes" to either, give four-digit group exemption number (GEN) ▶

Note: *You may be required to use a copy of this return to satisfy State reporting requirements. See instruction D.*

☐ Check here if gross receipts are normally not more than $25,000. (See instruction B11) You are not required to complete and file this return with IRS but may have to file it with one or more States.

☐ Check here if gross receipts are normally more than $25,000 and line 12 is $25,000 or less. Complete Parts I (except lines 13–15), III, IV, VI, and VII and only the indicated items in Parts II and V (see instruction I). If line 12 is more than $25,000, complete the entire return.

501(c)(3) organizations and 4947(a)(1) trusts must also complete and attach Schedule A (Form 990). (See instructions)

Part I Statement of Support, Revenue, and Expenses and Changes in Fund Balances

		(A) Total	These columns are optional—see instructions (B) Unrestricted/Expendable	(C) Restricted/Nonexpendable
Support and Revenue	1 Contributions, gifts, grants, and similar amounts received:			
	(a) Direct public support 9779			
	(b) Indirect public support			
	(c) Government grants			
	(d) Total (add lines 1(a) through 1(c)) (attach schedule—see instructions)	9779		
	2 Program service revenue (from Part IV, line (f))			
	3 Membership dues and assessments			
	4 Interest on savings and temporary cash investments	4583		
	5 Dividends and interest from securities	23		
	6 (a) Gross rents			
	(b) Minus: Rental expenses			
	(c) Net rental income (loss)			
	7 Other investment income (Describe ▶)			
	8 (a) Gross amount from sale of assets other than inventory . Securities: ; Other: 5850			
	(b) Minus: Cost or other basis and sales expenses . . . Other: 6334			
	(c) Gain (loss) (attach schedule) Other: (484)	(484)		
	9 Special fundraising events and activities (attach schedule—see instructions):			
	(a) Gross revenue (not including $ of contributions reported on line 1(a)) . . .			
	(b) Minus: Direct expenses			
	(c) Net income (line 9(a) minus line 9(b))			
	10 (a) Gross sales minus returns and allowances . . 533,665			
	(b) Minus: Cost of goods sold (attach schedule) . 479,419			
	(c) Gross profit (loss)	54,246		
	11 Other revenue (from Part IV, line (g))			
	12 Total revenue (add lines 1(d), 2, 3, 4, 5, 6(c), 7, 8(c), 9(c), 10(c), and 11) . . .	68,147		
Expenses	13 Program services (from line 44(B)) (See instructions)	240,935		
	14 Management and general (from line 44(C)) (See instructions) . . .			
	15 Fundraising (from line 44(D)) (See instructions)			
	16 Payments to affiliates (attach schedule—see instructions)			
	17 Total expenses (add lines 16 and 44(A))	240,935		
Fund Balances	18 Excess (deficit) for the year (subtract line 17 from line 12)	(172,788)		
	19 Fund balances or net worth at beginning of year (from line 74(A)) . .	(105,639)		
	20 Other changes in fund balances or net worth (attach explanation) . .	(278,427)		
	21 Fund balances or net worth at end of year (add lines 18, 19, and 20) .			

For Paperwork Reduction Act Notice, see page 1 of the instructions.

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Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for most section 501(c)(3) and (c)(4) organizations and 4947(a)(1) trusts but optional for others. (See instructions)

Do not include amounts reported on line 6(b), 8(b), 9(b), 10(b), or 16 of Part I.	(A) Total	(B) Program services **	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule)				
23 Specific assistance to individuals				
24 Benefits paid to or for members				
25 Compensation of officers, directors, etc.	22,533		22,533	
26 Other salaries and wages	96,575		96,575	
27 Pension plan contributions				
28 Other employee benefits				
29 Payroll taxes	3,600		3,600	
30 Professional fundraising fees				
31 Accounting fees				
32 Legal fees	2,300		2,300	
33 Supplies	19,946		19,946	
34 Telephone	9,128		9,128	
35 Postage and shipping	13,224		13,224	
36 Occupancy	24,192		24,192	
37 Equipment rental and maintenance	5,468		5,468	
38 Printing and publications				
39 Travel				
40 Conferences, conventions and meetings				
41 Interest				
42 Depreciation, depletion, etc. (attach schedule)	5,990		5,990	
43 Other expenses (itemize): (a) Utilities	3,862		3,862	
(b) Insurance	1,880		1,880	
(c) Promotion	25,042		25,042	
(d) Research	3,021		3,021	
(e) Refunds	847		847	
(f) Others	3,327		3,327	
44 Total functional expenses (add lines 22 through 43)	240,935		240,935	

Expenses

Part III Statement of Program Services Rendered

List each program service title on lines (a) through (d); for each, identify the service output(s) or product(s) and report the quantity provided. Enter the total expenses attributable to each program service and the amount of grants and allocations included in that total. (See instructions for Part III.)

		Expenses (Optional for some organizations—see instructions)
(a)	Publication of next Whole Earth Catalog (Grants and allocations $)	99,794**
(b)	Publication of co-evolution quarterly (Grants and allocations $)	311,418**
(c)	Sale other educational material (Grants and allocations $)	23,936**
(d)	School - uncommon courtesy (Grants and allocations $)	39,503**
(e)	Other program service activities (attach schedule) (Grants and allocations $)	
(f)	Total (add lines (a) through (e)) (should equal line 44(B))	474,651**

**All program service expenses are included in cost of goods sold Line 10 (b)

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Part IV Program Service Revenue and Other Revenue (State Nature)

	Program service revenue **	Other revenue
(a) Fees from government agencies		
(b) Publication of next Whole Earth Catalog	(5,458)	
(c) Publication of co-evolution quarterly	396,359	
(d) Sale of other educational material	70,814	
(e) School - uncommon courtesy	34,256	
(f) Total program service revenue (Enter here and on line 2)	495,971	
(g) Total other revenue (Enter here and on line 11)		

Part V Balance Sheets — If line 12, Part I, and line 59 are $25,000 or less, you should complete only lines 59, 66, and 74 and, if you do not use fund accounting, line 73. If line 12 or line 59 is more than $25,000, complete the entire balance sheet. See instructions.

Note: Columns (C) and (D) are optional. *Columns (A) and (B) must be completed to the extent applicable. Where required, attached schedules should be for end-of-year amounts only.*	(A) Beginning of year	End of year (B) Total	(C) Unrestricted/ Expendable	(D) Restricted/ Nonexpendable
Assets				
45 Cash—non-interest bearing	5,457	8,222	8,222	
46 Savings and temporary cash investments	96,131	41,611	41,611	
47 Accounts receivable ▶ _____ minus allowance for doubtful accounts ▶ _____	(36,825)	35,901	35,901	
48 Pledges receivable ▶ _____ minus allowance for doubtful accounts ▶ _____				
49 Grants receivable				
50 Receivables due from officers, directors, trustees and key employees (attach schedule)				
51 Other notes and loans receivable ▶ _____ minus allowance for doubtful accounts ▶ _____				
52 Inventories for sale or use	134,156	75,234	75,234	
53 Prepaid expenses and deferred charges				
54 Investments—securities (attach schedule)				
55 Investments—land, buildings and equipment: basis ▶ _____ minus accumulated depreciation ▶ _____ (attach schedule)				
56 Investments—other (attach schedule)	4,752	3,901	3,901	
57 Land, buildings and equipment: basis ▶ 35389 minus accumulated depreciation ▶ 7936 (attach schedule)	8,524	27,453	27,453	
58 Other assets: deposits	1,144	1,144	1,144	
59 Total assets (add lines 45 through 58)	213,339	193,466	193,466	
Liabilities				
60 Accounts payable and accrued expenses	2,638	142,751	142,751	
61 Grants payable	20,341	24,674	24,674	
62 Support and revenue designated for future periods (attach sched.)	291,620	275,120	275,120	
63 Loans from officers, directors, trustees and key employees (attach schedule)				
64 Mortgages and other notes payable (attach schedule)	4,379	29,348	29,348	
65 Other liabilities: _____				
66 Total liabilities (add lines 60 through 65)	318,978	471,893	471,893	
Fund Balances or Net Worth Organizations that use fund accounting, check here ▶ ☐ and complete lines 67 through 70 and lines 74 and 75.				
67 Current funds	(105,639)	(278,427)	(278,427)	
68 Land, buildings and equipment fund				
69 Endowment fund				
70 Other funds (Describe ▶ _____)				
Organizations that do not use fund accounting, check here ▶ ☐ and complete lines 71 through 75.				
71 Capital stock or trust principal				
72 Paid-in or capital surplus				
73 Retained earnings or accumulated income				
74 Total fund balances or net worth (see instructions)	(105,639)	(278,427)	(278,427)	
75 Total liabilities and fund balances/net worth (see instructions)	213,339	193,466	193,466	

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**All program revenue is included in gross sales-line 10 (a)

Part VII List of Officers, Directors, and Trustees (List each officer, director, and trustee whether compensated or not.) (See Instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if any)	(D) Contributions to employee benefit plans	(E) Expense account and other allowances
Stewart Brand Box 428, Sausalito, CA 94965	Pres./Director Full time	22,533		
Andrea Sharp Box 428, Sausalito, CA 94965	Sec./Treasurer 20 hours	NONE		
Richard Baker Box 428, Sausalito, CA 94965	Director	None		
Michael Phillips Box 428, Sausalito, CA 94965	Director	None		
Paul Hawken Box 428, Sausalito, CA 94965	Director	None		

Part VIII Other Information

		Yes	No
76	Has the organization engaged in any activities not previously reported to the Internal Revenue Service? If "Yes," attach a detailed description of the activities.	X	
77	Have any changes been made in the organizing or governing documents, but not reported to IRS? If "Yes," attach a conformed copy of the changes.		X
78 (a)	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	X	
(b)	If "Yes," have you filed a tax return on Form 990-T, Exempt Organization Business Income Tax Return, for this year?	X	
(c)	If the organization has gross sales or receipts from business activities not reported on Form 990-T, attach a statement explaining your reason for not reporting them on Form 990-T.		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year (see instructions)? If "Yes," attach a statement as described in the instructions.		X
80	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization (see instructions)? If "Yes," enter the name of organization ▶ ..... and check whether it is ☐ exempt OR ☐ nonexempt.		X
81 (a)	Enter amount of political expenditures, direct or indirect, as described in the instructions		
(b)	Did you file Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, for this year?		X
82	Did your organization receive donated services or the use of materials, equipment or facilities at no charge or at substantially less than fair rental value? If "Yes," you may indicate the value of these items here. Do not include this amount as support in Part I or as an expense in Part II. See instructions for reporting in Part III ▶		X
83	*Section 501(c)(5) or (6) organizations.*—Did the organization spend any amounts in attempts to influence public opinion about legislative matters or referendums (see instructions and Regulations section 1.162-20(c))? If "Yes," enter the total amount spent for this purpose		X
84	*Section 501(c)(7) organizations.*—Enter amount of:		
(a)	Initiation fees and capital contributions included on line 12	N/A	
(b)	Gross receipts, included in line 12, for public use of club facilities (see instructions)		
(c)	Does the club's governing instrument or any written policy statement provide for discrimination against any person because of race, color, or religion (see instructions)?		
85	*Section 501(c)(12) organizations.*—Enter amount of:		
(a)	Gross income received from members or shareholders		
(b)	Gross income received from other sources (do not net amounts due or paid to other sources against amounts due or received from them)	N/A	
86	*Public interest law firms.*—Attach information described in instructions.		
87	List the States with which a copy of this return is filed ▶ California		
88	The books are in care of ▶ Point Foundation Telephone No. ▶ (415) 332-1716 Located at ▶ P.O. Box 428, Sausalito, CA 94965		

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Signature of officer ..... Date ▶ Title .....

Paid Preparer's Use Only

Preparer's signature ▶ [signature] Date 7-29-83 Check if self-employed ▶ ☐

Firm's name (or yours, if self-employed) and address ▶ Paul D. Hancock Acctcy. Corp.
20380 Town Center Ln, Ste 253
Cupertino CA ZIP code ▶ 95014

U.S. GOVERNMENT PRINTING OFFICE : 1982—O-363-052

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SCHEDULE A (Form 990)
Department of the Treasury
Internal Revenue Service

Organization Exempt Under 501(c)(3)

(Except Private Foundation), 501(e), 501(f) or Section 4947(a)(1) Trust

Supplementary Information ▶ Attach to Form 990.

OMB No. 1545-0047

1982

Name: POINT FOUNDATION

Employer identification number: 94 2147154

Part I Compensation of Five Highest Paid Employees (Other than Officers, Directors, and Trustees—see specific instructions)

Name and address of employees paid more than $30,000	Title and average hours per week devoted to position	Compensation	Contributions to employee benefit plans	Expense account and other allowances
NONE				
Total number of other employees paid over $30,000 ▶				

Part II Compensation of Five Highest Paid Persons for Professional Services (See specific instructions)

Name and address of persons paid more than $30,000	Type of service	Compensation
NONE		
Total number of others receiving over $30,000 for professional services ▶		

Part III Statements About Activities

	Yes	No
1 During the year have you attempted to influence national, State or local legislation, including any attempt to influence public opinion on a legislative matter or referendum?		X
If "Yes," enter the total of the expenses paid or incurred in connection with the legislative activities $		
Complete Part VI of this form for organizations that made an election under section 501(h) on Form 5768 or other statement. For other organizations checking "Yes," attach a statement giving a detailed description of the legislative activities and a classified schedule of the expenses paid or incurred.		
2 During the year have you, either directly or indirectly, engaged in any of the following acts with a trustee, director, principal officer or creator of your organization, or any organization or corporation with which such person is affiliated as an officer, director, trustee, majority owner or principal beneficiary:		
(a) Sale, exchange, or leasing of property?		X
(b) Lending of money or other extension of credit?		X
(c) Furnishing of goods, services, or facilities?		X
(d) Payment of compensation (or payment or reimbursement of expenses if more than $1,000)? See 990 Part VI	X	
(e) Transfer of any part of your income or assets?		X
If the answer to any question is "Yes," attach a detailed statement explaining the transactions.		
3 Attach a statement explaining how you determine that individuals or organizations receiving disbursements from you in furtherance of your charitable programs qualify to receive payments. (See specific instructions.)		
4 Do you make grants for scholarships, fellowships, student loans, etc.?		X
5 During the year did you receive any qualified contributions for conservation purposes (see instructions, page 1) whose value is more than $5,000? If "Yes," attach a schedule showing the information required in the instructions.		X

For Paperwork Reduction Act Notice, see page 1 of the separate Instructions to this form.

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Part IV Reason for Non-Private Foundation Status (See instructions for definitions)

The organization is not a private foundation because it is (check applicable box; please check only ONE box):

6 ☐ 1 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).

7 ☐ 2 A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 3.)

8 ☐ 3 A hospital. Section 170(b)(1)(A)(iii).

9 ☐ 4 A Federal, State or local government or governmental unit. Section 170(b)(1)(A)(v).

10 ☐ 5 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter name and address of hospital ▶ _____

11 ☐ 6 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete Support Schedule.)

12 ☒ 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete Support Schedule.)

13 ☐ 8 An organization that normally receives: (a) no more than ⅓ of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975, and (b) more than ⅓ of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc. functions—subject to certain exceptions. See section 509(a)(2). (Use cash receipts and disbursements method of accounting; also complete Support Schedule.)

14 ☐ 9 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) boxes 6 through 13 above or (2) section 501(c)(4), (5), or (6) if they meet the test of section 509(a)(2). See section 509(a)(3).

Provide the following information about the supported organizations. (See instructions for Part IV, box 14.)

(a) Name of supported organizations	(b) Box number from above

(c) Relationship of supported organizations to your organization:
(1) Check here ▶ ☐ if the supported organizations acting together appoint a majority of your governing board.
(2) Check here ▶ ☐ if a majority of your governing board belong to governing boards of the supported organizations.
(3) Check here ▶ ☐ if (1) or (2) above does not apply. (See Regulations 1.509(a)–4.)

(d) If applicable, enter the number of supported organizations exempt under:
(1) Section 501(c)(4) . . . . . _____
(2) Section 501(c)(5) . . . . . _____
(3) Section 501(c)(6) . . . . . _____

(e) Check here ▶ ☐ if your organization's sole or primary purpose is to provide funds to the supported organizations.

15 ☐ C An organization organized and operated to test for public safety. Section 509(a)(4). (See specific instructions.)

Support Schedule (Complete only if you checked box 11, 12, or 13 above)

Calendar year (or fiscal year beginning in) ▶	(a) 1981	(b) 1980	(c) 1979	(d) 1978	(e) Total
16 Gifts, grants, and contributions received. (Do not include unusual grants. See line 29 below.)	4,181	-0-	29,961	15,738	49,880
17 Membership fees received					
18 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc. purpose	1,444,760	787,526	488,477	453,617	3,174,380
19 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	8,744	4,227	6,822	4,902	24,695
20 Net income from unrelated business activities not included in line 19	-0-	-0-	-0-	-0-	-0-

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(Continued on page 3)

Part IV Support Schedule (continued) (Complete only if you checked box 11, 12, or 13 on page 2)

Calendar year (or fiscal year beginning in) ▶	(a) 1981	(b) 1980	(c) 1979	(d) 1978	(e) Total
21 Tax revenues levied for your benefit and either paid to you or expended on your behalf					
22 The value of services or facilities furnished to you by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
23 Other income. Attach schedule. Do not include gain (or loss) from sale of capital assets	51	2,629	-0-	1,575	4,255
24 Total of lines 16 through 23	1,457,736	794,382	525,260	475,832	3,253,210
25 Line 24 minus line 18	12,976	6,856	36,783	22,215	78,830
26 Enter 1% of line 24	14,577	7,943	5,253	4,758	

27 Organizations described in box 11 or 12, page 2:
(a) Enter 2% of amount in column (e), line 25 1,577
(b) Attach a list (not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1978 through 1981 exceeded the amount shown in 27(a). Enter the sum of all excess amounts here . . . . . NONE

28 Organizations described in box 13, page 2:
(a) Attach a list, for amounts shown on lines 16, 17, and 18, showing the name of, and total amounts received in each year from each "disqualified person," and enter the sum of such amounts for each year:

(1981)..... (1980)..... (1979)..... (1978).....

(b) Attach a list showing, for 1978 through 1981, the name and amount included in line 18 for each person (other than "disqualified persons") from whom the organization received more, during that year, than the larger of: the amount on line 26 for the year or $5,000. Include organizations described in boxes 6 through 12 as well as individuals. Enter the sum of these excess amounts for each year:

(1981) (1980) (1979) (1978)

29 For an organization described in boxes 11, 12, or 13, page 2, that received any unusual grants during 1978 through 1981, attach a list (not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 16 above. (See specific instructions.)

Part V Private School Questionnaire
To Be Completed ONLY by Schools that Checked Box 7 in Part IV

	Yes	No
30 Do you have a racially nondiscriminatory policy toward students by statement in your charter, bylaws, other governing instrument, or in a resolution of your governing body?		
31 Do you include a statement of your racially nondiscriminatory policy toward students in all your brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
32 Have you publicized your racially nondiscriminatory policy by newspaper or broadcast media during the period of solicitation for students or during the registration period if you have no solicitation program, in a way that makes the policy known to all parts of the general community you serve?		
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
33 Do you maintain the following:		
(a) Records indicating the racial composition of the student body, faculty, and administrative staff?		
(b) Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
(c) Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
(d) Copies of all material used by you or on your behalf to solicit contributions?		
If you answered "No," to any of the above, please explain. (If you need more space, attach a separate statement.)		

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Part V Private School Questionnaire (Continued)
To Be Completed ONLY by Schools that Checked Box 7 in Part IV

	Yes	No
34 Do you discriminate by race in any way with respect to:		
(a) Students' rights or privileges?		
(b) Admissions policies?		
(c) Employment of faculty or administrative staff?		
(d) Scholarships or other financial assistance (see instructions)?		
(e) Educational policies?		
(f) Use of facilities?		
(g) Athletic programs?		
(h) Other extra-curricular activities?		
If you answered "Yes," to any of the above, please explain. (If you need more space, attach a separate statement.)		
35 (a) Do you receive any financial aid or assistance from a governmental agency?		
(b) Has your right to such aid ever been revoked or suspended?		
If you answered "Yes," to either 35(a) or (b), please explain using an attached separate statement.		
36 Do you certify that you have complied with the applicable requirements of section 4.01 through 4.05 of Rev. Proc. 75–50, 1975–2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation (see instructions for Part V)		

Part VI Lobbying Expenditures By Public Charities (See instructions) (To be completed ONLY by an eligible organization that filed Form 5768.)

Check here ▶ (a) ☐ If the organization belongs to an affiliated group (see instructions).
Check here ▶ (b) ☐ If you checked (a) and "limited control" provisions apply (see instructions).

Limits on Lobbying Expenses	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
37 Total (grassroots) lobbying expenses to influence public opinion		
38 Total lobbying expenses to influence a legislative body		
39 Total lobbying expenses (add lines 37 and 38)		
40 Other exempt purpose expenses (see Part VI instructions)		
41 Total exempt purpose expenses (add lines 39 and 40) (see instructions)		
42 Lobbying nontaxable amount. Enter the smaller of $1,000,000 or the amount determined under the following table—		
If the amount on line 41 is— / The lobbying nontaxable amount is—		
Not over $500,000 — 20% of the amount on line 41		
Over $500,000 but not over $1,000,000 — $100,000 plus 15% of the excess over $500,000		
Over $1,000,000 but not over $1,500,000 — $175,000 plus 10% of the excess over $1,000,000		
Over $1,500,000 — $225,000 plus 5% of the excess over $1,500,000		
43 Grassroots nontaxable amount (enter 25% of line 42)		
(Complete lines 44 and 45. File Form 4720 if either line 37 exceeds line 43 or line 39 exceeds line 42.)		
44 Excess of line 37 over line 43		
45 Excess of line 39 over line 42		

4-Year Averaging Period Under Section 501(h). (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 46–51 for details.)

(Line references below are to column (b) of Part VI, Schedule A (Form 990) for the respective tax year)	Lobbying Expenses During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	(a) 1982	(b) 1981	(c) 1980	(d) 1979	(e) Total
46 Lobbying nontaxable amount (line 6, Sch. A (Form 990) (1979–80), line 42 (1981–82))					
47 Lobbying ceiling amount (150% of line 46(e))					
48 Total lobbying expenses (line 3, Sch. A (Form 990) (1979–80), line 39 (1981–82))					
49 Grassroots nontaxable amount (line 7, Sch. A (Form 990) (1979–80), line 43 (1981–82))					
50 Grassroots ceiling amount (150% of line 49(e))					
51 Grassroots lobbying expenses (line 1, Sch. A (Form 990) (1979–80), line 37 (1981–82))					

☆ U.S. GOVERNMENT PRINTING OFFICE : 1982—O-363-054

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Point Foundation
Statement of Income
12 Months Ended April 30, 1983

	Year-to-Date
INCOME - Next Whole Earth Catalog	
Sales	(5,458.15)
Cost	(99,793.70)
GROSS MARGIN-Next Whole Earth Catalog	(105,251.85)
INCOME - Co-Evolution Quarterly	
Current Issues	382,963.43
Back Issues	18,436.23
Freight out	(5,040.85)
Total Sales	396,358.81
Printing Costs	(114,626.78)
Labor Costs	(123,312.02)
Other Costs	(56,416.66)
Inventory Change	(13,691.00)
Software	(3,371.85)
Total Cost of Sales	(311,418.31)
GROSS MARGIN - Co-Evolution Quarterly	84,940.50
INCOME - Other Sales	
Misc Sales	51,720.26
Royalties	19,093.58
Total Sales	70,813.84
Merchandise Costs	(18,328.92)
Chronicle Editing Costs	(4,155.29)
Total Cost of Sales	(22,484.21)
GROSS MARGIN-Other	48,329.63

Point Foundation
Statement of Income (Continued)
12 Months Ended April 30, 1983

	Year-to-Date
INCOME - Uncommon Courtesy	
Tuition	34,256.10
Costs	(39,503.00)
GROSS MARGIN - Uncommon Courtesy	(5,246.90)
INCOME - Unrelated Business	
Sales - Mailing List	27,680.41
Typesetting Income	20.00
Total Sales	27,700.41
Mailing List Cost	(4,712.54)
Outside Typesetting	(55.50)
GROSS MARGIN - Unrelated Business	22,932.37
INCOME - Other	
Sales Classified Ads	9,993.68
Classified Ads Expense	(1,451.34)
GROSS MARGIN - Other	8,542.34
TOTAL GROSS MARGIN	54,246.09

THE POINT FOUNDATION

STATEMENT REGARDING PROGRAM SERVICE ACTIVITIES

Point Foundation's educational purpose is served by its most recent project, a school of compassionate skills, as well as by its publishing activities.

Both the NEXT WHOLE EARTH CATALOG and CO EVOLUTION QUARTERLY encourage independent learning by reviewing books and products which enable individuals to acquire new skills and new knowledge.

STATEMENT REGARDING ACTIVITIES NOT PREVIOUSLY REPORTED TO INTERNAL REVENUE SERVICE

During the fiscal year Point Foundation began two new activities, both unrelated businesses:

1) The sale of its mailing list to other organizations and publications.
2) A typesetting service.

NAME: POINT FOUNDATION IDENTIFICATION NO.: 94-2147154

STATEMENT NO.: BALANCE SHEET SCHEDULES YEAR ENDED: 4/30/83

	COST:	F.M.V.
INVESTMENTS		
ZOME WORKS	30,000	3,900
T.V. T.V.	10,000	1
TOTAL	40,000	3,901

SUPPORT DESIGNATED FOR FUTURE PERIODS	BEGINNING	ENDING
ADVANCE SUBSCRIPTION PAYMENTS	291,620	275,120
NOTES PAYABLE		
EQUIPMENT CONTRACT	4,379	29,348

POINT FOUNDATION

YEAR ENDED APRIL 30, 1983

GAINS/LOSSES

DESCRIPTION	BOUGHT	SOLD	BASIS	SALES PRICE	GAIN/LOSS
IBM Typesetter			$6,334	$5,850	$4,840
TOTAL			$6,334	$5,850	$4,840

SUPPLEMENTAL DEPRECIATION

Year 1982

IF SEL ACRS WITH EXTENDED LIVES ELECTED, ENTER ACRS LIFE (E.G., 3-5-10 YEAR PROPERTY)

Name POINT FOUNDATION

SS # 94-2147154

Supplement to 990 Page 1 of 1

STATEMENT SD

55

No.	CLASS	DESCRIPTION OF PROPERTY	Date Acquired	INV. CR. X	(Salvage) Cost or Other Basis (Less Land)	FEDERAL DEPRECIATION					STATE DEPRECIATION					
						* METHOD	LIFE IN YEARS OR RATE	Bonus/ Sec. 179 Expense	Prior Depreciation	Current Year Deduction	* METHOD	LIFE IN YEARS OR RATE	ADJ.'S TO BASIS Bonus Deprec	ADJ.'S TO BASIS Salvage Value	Prior Depreciation	Current Year Depreciation
1		FURNITURE	VARIOUS		2863	1	5		2691	135	1	5			2691	135
2		FURNITURE	3-81		233	1	5		55	47	1	5			55	47
3		FURNITURE	11-82		840	1	5			126	1	5				126
4		EQUIPMENT	4-80		1040	1	10		216	104	1	10			216	104
5		TYPESETTER	12-82		28275	1	5			4241	1	5				4241
6		CASH REGISTER	1-83		1500	1	5			225	1	5				225
7		MODEM	2-83		639	1	5			96	1	5				96
8																
9		*IBM COMPOSER	10-79		10160	1	10		2810	1016					2810	1016
10																
11																
12																
13																
14																
15																
16																
17																
18																
19																
20																
					45550				5772	5990					5772	5990

*** METHOD CODES**

PRE-'81 ACQUISITIONS	POST-'80 ACQUISITIONS (ACRS YRS MUST BE ENTERED)
1-STRAIGHT LINE	6-OTHER
2-200% DECLINING BALANCE	7-ACRS PERCENTAGE-PERSONAL PROPERTY
3-150% DECLINING BALANCE	8-ACRS PERCENTAGE-REAL PROPERTY
4-125% DECLINING BALANCE	9-ACRS-STRAIGHT LINE
5-SUM OF THE YEARS-DIGITS	
6-OTHER	

*Sold on 3/31/83

FEDERAL TOTAL 5990

STATE TOTAL 5990

UNITAX

Form **990-T**
Department of the Treasury
Internal Revenue Service

Exempt Organization Business Income Tax Return

(Under Section 511 of the Internal Revenue Code)

For calendar year 1982 or other tax year beginning 05/01, 1982, and ending 04/30, 19 83

OMB No. 1545-0687

1982

Name of organization: Point Foundation

Address (number and street): P.O. Box 428

City or town, State, and ZIP code: Sausalito, Ca. 94965

A Employer identification number (employees' trust see instruction for Block A): 94-2147154

B Enter unrelated business activity codes from page 11 of instructions: 7389

C Check box if address changed . . . . . ▶ ☐

D Exempt under section . . . . . ▶ 501 (c)(3)

E Check applicable box . . . ▶ ☒ Corporation ☐ Trust ☐ Section 401(a) trust

F Group exemption number (see instructions for Block F) ▶

If the unrelated trade or business gross income is $10,000 or less, complete only page 1, Part III on page 2, and sign the return.
Complete all applicable parts of the form (except lines 1 through 4) if unrelated trade or business gross income is over $10,000.

Taxable Income

1	Unrelated trade or business gross income. (State sources ▶)	1	
2	Deductions (complete Part II instead of line 2 if you have gross income over $10,000)	2	
3	Unrelated business taxable income before specific deduction (subtract line 2 from line 1)	3	
4	Specific deduction (see instructions)	4	
5	Unrelated business taxable income (subtract line 4 from line 3 or enter amount from line 33, page 2)	5	9,588

Tax Computation

Organizations Taxable as Corporations (See Instructions for Tax Computation)

6 (a) Check if you are a member of a controlled group (see sections 1561 and 1563) ☐

(b) If checked, see instructions and enter your share of the $25,000 in each taxable income bracket:
(i) $ (ii) $ (iii) $ (iv) $

7 Income tax on amount on line 5, above. Check here ▶ ☐ if alternative tax from Schedule D (Form 1120) is used. (Fiscal year corporations should use the worksheet in the instructions.) — 7: 1,503

Trusts Taxable at Trust Rates (See Instructions for Tax Computation)

8 Enter the tax from the tax rate schedule in the instructions on the amount on line 5 — 8:

Total Income Tax

9 (a)	Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116)	9(a)		
(b)	Investment credit (attach Form 3468)	9(b)	707	
(c)	Other credits (see instructions)	9(c)		
10	Total (add lines 9(a) through (c))			10: 707
11	Subtract line 10 from line 7 or line 8			11: 796
12	Tax from recomputing prior year investment credit (attach Form 4255)			12:
13	Minimum tax on tax preference items (see instructions)			13:
14	Alternative minimum tax (see instructions)			14:
15	Total tax (add lines 11 through 14)			15: 796
16	Credits and payments: (a) Tax deposited with Form 7004	16(a)		
(b)	Tax deposited with Form 7005 (attach copy)	16(b)		
(c)	Foreign organizations—Tax paid or withheld at the source (see instructions)	16(c)		
(d)	Credit from regulated investment companies (attach Form 2439)	16(d)		
(e)	Federal tax on special fuels and oils (attach Form 4136)	16(e)		
(f)	Other credits and payments (see instructions)	16(f)		
(g)	Total credits and payments (add lines 16(a) through 16(f))			16(g):
17	TAX DUE (Subtract line 16(g) from line 15). See instructions for depositary method of payment →			17: 796
18	OVERPAYMENT (subtract line 15 from line 16(g))			18:

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer ▶ _____ Date ▶ _____ Title ▶ _____

Paid Preparer's Use Only

Preparer's signature ▶ [signature] Date: 7-29-83 Check if self-employed ▶ ☐ Preparer's social security no.: 477 56 8368

Firm's name (or yours, if self-employed) and address ▶ Paul D. Hancock Accountancy Corp.
20380 Town Center Ln. Cupertino, Ca.

E.I. No. ▶

ZIP code ▶ 95014

For Paperwork Reduction Act Notice, see page 1 of instructions.

363-060-1

Part I—Unrelated Trade or Business Income

1 (a) Gross receipts or sales 27,700, (b) Less returns and allowances Ø Balance ▶	1(c)	27,700	
2 Cost of goods sold (Schedule A) and/or operations (attach schedule)	2	4,768	
3 Gross profit (subtract line 2 from line 1(c))	3	22,932	
4 (a) Capital gain net income (attach separate Schedule D) (see instructions)	4(a)		
(b) Net gain or (loss) from Part II, Form 4797 (attached)	4(b)		
(c) Capital loss deduction for trusts	4(c)		
5 Income or (loss) from partnerships (attach statement)	5		
6 Rent income (Schedule C)	6		
7 Unrelated debt-financed income (Schedule E, line 2)	7		
8 Investment income of a section 501(c)(7) or (9) organization (Schedule F)	8		
9 Interest, annuities, royalties, and rents from controlled organizations (Schedule G)	9		
10 Exploited exempt activity income (Schedule H)	10		
11 Advertising income (Schedule I, Part III, Column A)	11		
12 Other income (see instructions for line 12—attach schedule)	12		
13 TOTAL—Unrelated trade or business income (add lines 3 through 12)	13	22,932	

Part II—Deductions Not Taken Elsewhere (Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees (Schedule J)	14	1,169	
15 Salaries and wages	15	5,012	
16 Repairs (see instructions)	16		
17 Bad debts (see instructions)	17		
18 Interest (attach schedule)	18		
19 Taxes	19	201	
20 Contributions (see instructions)	20		
21 Depreciation (attach Form 4562) 21			
22 Less depreciation claimed in Schedule A and elsewhere on return 22(a) ( )	22(b)	1,151	
23 Depletion	23		
24 (a) Contributions to deferred compensation plans (see instructions)	24(a)		
(b) Employee benefit programs (see instructions)	24(b)		
25 Other deductions (attach schedule)	25	5,811	
26 TOTAL DEDUCTIONS (add lines 14 through 25)	26	13,344	
27 Unrelated business taxable income before allowable advertising loss (subtract line 26 from line 13)	27	9,588	
28 Advertising loss (Schedule I, Part III, Column B)	28		
29 Unrelated business taxable income before net operating loss deduction (subtract line 28 from line 27)	29	9,588	
30 Net operating loss deduction (see instructions)	30		
31 Unrelated business taxable income before specific deduction (subtract line 30 from line 29)	31	9,588	
32 Specific deduction (see instructions for line 4)	32		
33 Unrelated business taxable income (subtract line 32 from line 31). Enter here and on page 1, line 5	33	9,588	

Schedule A—COST OF GOODS SOLD (See Instructions for Part I, line 2)

Method of inventory valuation (specify) ▶

1 Inventory at beginning of year	1		
2 Merchandise bought for manufacture or sale	2		
3 Salaries and wages	3		
4 Other costs (attach schedule)	4	4,768	
5 TOTAL—Add lines 1 through 4	5	4,768	
6 Inventory at end of year	6		
7 Cost of goods sold. Subtract line 6 from line 5. (Enter here and on line 2, Part I)	7		

Part III—Statements Regarding Certain Activities and Other Information

	Yes	No
1 At any time during the tax year, did you have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country (see instructions)?		X
2 Were you the grantor of or transferor to a foreign trust which existed during the current tax year, whether or not you had any beneficial interest in it? If Yes, you may have to file Forms 3520, 3520-A or 926.		X

The books are in care of ▶ Mrs. Andrea Sharp Telephone number ▶ (415) 332-1716

363-060-1

Schedule H—EXPLOITED EXEMPT ACTIVITY INCOME, OTHER THAN ADVERTISING INCOME
(See Instructions for Part I, line 10)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income from unrelated trade or business (Column 2 minus column 3)	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (Column 6 minus column 5 but not more than column 4)	8. Net income includible (Column 4 minus column 7)
Total (enter here and on line 10, Part I, page 2)							

Schedule I—ADVERTISING INCOME AND ADVERTISING LOSS (See Instructions for Part I, line 11)

Part I—Income from periodicals reported on consolidated basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or loss (col. 2 minus col. 3). If loss, enter in col. B, Part III. Do not complete cols. 5, 6 and 7. If gain, complete cols. 5, 6 and 7.	5. Circulation income	6. Readership costs	7. If col. 5 exceeds col. 6, enter in col. A, Part III, the gain shown in col. 4. If col. 6 exceeds col. 5, subtract col. 6 plus col. 3 from col. 5 plus col. 2. Enter gain in col. A, Part III.
Totals						

Part II—Income from periodicals reported on a separate basis

Part III—Column A—Advertising Income

(a) Enter "consolidated periodical" or names of non-consolidated periodicals	(b) Enter total amount from column 4 or 7, Part I, and amounts listed in cols. 4 and 7, Part II
Enter total here and on line 11, Part I, page 2	

Part III—Column B—Advertising Loss

(a) Enter "consolidated periodical" or names of non-consolidated periodicals	(b) Enter total amount from column 4, Part I, and amounts listed in column 4, Part II
Enter total here and on line 28, Part I, page 2	

Schedule J—COMPENSATION OF OFFICERS, DIRECTORS, AND TRUSTEES

1. Name	2. Title	3. Time devoted to business	4. Compensation attributable to unrelated business
Stewart Brand	Pres/Director	Fulltime	1169
Andrea Sharp	Sec/Treasurer	Part	None
Richard Baker	Director	Part	None
Michael Philips	Director	Part	None
Paul Hawken	Director	Part	None
Total (enter here and on line 14, Part I, page 2)			

☆ U.S. GOVERNMENT PRINTING OFFICE : 1982—O-363-060 363-060-1

Schedule C—RENT INCOME FROM REAL PROPERTY AND PERSONAL PROPERTY LEASED WITH REAL PROPERTY
(See Instructions for Part I, line 6)

1. Description of property	2. Rent received or accrued	3. Percentage of rent for personal property
		%
		%
		%
		%
		%

4. Complete for any item if the entry in column 3 is more than 50%, or if the rent is based on profit or income		5. Complete for any item if the entry in column 3 is more than 10% but not more than 50%		
(a) Deductions directly connected (Attach schedule)	(b) Income includible (Column 2 minus column 4(a))	(a) Gross income reportable (Column 2 × column 3)	(b) Deductions directly connected with personal property (Attach schedule)	(c) Income includible (Column 5(a) minus column 5(b))

Add columns 4(b) and 5(c) and enter total here and on line 6, Part I, page 2 . . . . . .

Schedule E—UNRELATED DEBT-FINANCED INCOME. (See Instructions for Part I, line 7)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
		(a) Straight line depreciation (Attach schedule)	(b) Other deductions (Attach schedule)
1			

4. Amount of average acquisition indebtedness on or allocable to debt-financed property (Attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (Attach schedule)	6. Percentage which column 4 is of column 5	7. Gross income reportable (Column 2 × column 6)	8. Allocable deductions (Column 6 x total of columns 3(a) and 3(b))	9. Net income or (loss) includible (Column 7 minus column 8)
		%			
		%			
		%			
		%			

2 Total (enter here and on line 7, Part I, page 2) . . . . . .

3 Total dividends-received deductions included in column 8 . . . . . .

Schedule F—INVESTMENT INCOME OF A SECTION 501(c)(7) OR (9) ORGANIZATION (See Instructions for Part I, line 8)

1. Description	2. Amount	3. Deductions directly connected (Attach schedule)	4. Net investment income (Column 2 minus column 3)	5. Set-asides (Attach schedule)	6. Balance of investment income (Column 4 minus column 5)

Total (enter here and on line 8, Part I, page 2) . . . . . .

Schedule G—INCOME (ANNUITIES, INTEREST, RENTS AND ROYALTIES) FROM CONTROLLED ORGANIZATIONS
(See Instructions for Part I, line 9)

1. Name and address of controlled organization(s)	2. Gross income from controlled organization(s)	3. Deductions of controlling organization directly connected with column 2 income (Attach schedule)	4. Exempt controlled organizations		
			(a) Unrelated business taxable income	(b) Taxable income computed as though not exempt under section 501(a), or the amount in column (a), whichever is more	(c) Percentage which column (a) is of column (b)
					%
					%
					%

5. Nonexempt controlled organizations			6. Gross income reportable (Column 2 × column 4(c) or column 5(c))	7. Allowable deductions (Column 3 × column 4(c) or column 5(c))	8. Net income includible (Column 6 minus column 7)
(a) Excess taxable income	(b) Taxable income, or amount in column (a), whichever is more	(c) Percentage which column (a) is of column (b)			
		%			
		%			
		%			

Total (enter here and on line 9, Part I, page 2) . . . . . .

363-060-1

Form **3468**
Department of the Treasury
Internal Revenue Service (0)

Computation of Investment Credit

▶ Attach to your tax return.
▶ Schedule B (Business Energy Investment Credit) on back.

OMB No. 1545-0155
1982
27

Name(s) as shown on return: Point Foundation

Identifying number: 94-2147154

PART I.—Elections

A The corporation elects the basic or basic and matching employee plan percentage under section 48(n)(1) . . . . . ☐
B I elect to increase my qualified investment to 100% for certain commuter highway vehicles under section 46(c)(6) . . ☐
C I elect to increase my qualified investment by all qualified progress expenditures made this and all later tax years . . ☐
Enter total qualified progress expenditures included in column (4), Part II ▶ .....
D I claim full credit on certain ships under section 46(g)(3) (See Instruction B for details.) . . . . . ☐

PART II.—Qualified Investment

1 Recovery Property		Line	(1) Class of Property	(2) Unadjusted Basis	(3) Applicable Percentage	(4) Qualified Investment (Column 2 × column 3)
Regular Percentage	New Property	(a)	3-year		60	
		(b)	Other	7069	100	7069
	Used Property	(c)	3-year		60	
		(d)	Other		100	
§48(q) Election to Reduce Credit (instead of adjusting basis) FY 1982–83 filers only (see instr.)	New Property	(e)	3-year		40	
		(f)	Other		80	
	Used Property	(g)	3-year		40	
		(h)	Other		80	

2 Nonrecovery property—Enter total qualified investment (See instructions for line 2) . .	2	
3 New commuter highway vehicle—Enter total qualified investment (See Instruction D(2)) .	3	
4 Used commuter highway vehicle—Enter total qualified investment (See Instruction D(2)) .	4	
5 Total qualified investment in 10% property—Add lines 1(a) through 1(h), 2, 3, and 4 (See instructions for special limits)	5	7069
6 Qualified rehabilitation expenditures—Enter total qualified investment for:		
a 30-year-old buildings	6a	
b 40-year-old buildings	6b	
c Certified historic structures (Enter the Dept. of Interior assigned project number .....)	6c	
7 Corporations checking election box A above—add lines 5, 6a, 6b, and 6c . . | 7 |		

PART III.—Tentative Regular Investment Credit

8 10% of line 5	8	707
9 15% of line 6a	9	
10 20% of line 6b	10	
11 25% of line 6c	11	
12 Corporations checking election box A (See Instruction D(1))—		
a Basic 1% credit—Enter 1% of line 7 (1982–83 fiscal-year filers, see instructions for line 12)	12a	
b Matching credit (not more than 0.5%)—Allowable percentage times adjusted line 7 (attach schedule) .	12b	
13 Credit from cooperative—Enter regular investment credit from cooperatives	13	
14 Current year regular investment credit—Add lines 8 through 13	14	
15 Carryover of unused credits	15	
16 Carryback of unused credits	16	
17 Tentative regular investment credit—Add lines 14, 15, and 16	17	707

PART IV.—Tax Liability Limitations

18 a Individuals—From Form 1040, enter tax from line 38, page 2, plus any additional taxes from Form 4970 b Estates and trusts—From Form 1041, enter tax from line 26a, plus any section 644 tax on trusts . . c Corporations (1120 filers)—From Form 1120, Schedule J, enter tax from line 3 . . d Other organizations—Enter tax before credits from return	18	1503
19 a Individuals—From Form 1040, enter credits from lines 41 and 42 of page 2 . . . b Estates and trusts—From Form 1041, enter any foreign tax credit from line 27a . . c Corporations (1120 filers)—From Form 1120, Schedule J, enter any foreign tax credit from line 4(a), plus any possessions tax credit from line 4(f) . . . . . d Other organizations—Enter any foreign or possessions tax credit	19	
20 Income tax liability as adjusted (subtract line 19 from line 18)	20	1503
21 a Enter smaller of line 20 or $25,000. See instruction for line 21	21a	1503
b If line 20 is more than $25,000—Enter 90% of the excess	21b	
22 Regular investment credit limitation—Add lines 21a and 21b	22	1503
23 Allowed regular investment credit—Enter the smaller of line 17 or line 22	23	707
24 Business energy investment credit limitation—Subtract line 23 from line 20	24	
25 Business energy investment credit—From line 14 of Schedule B (Form 3468)	25	
26 Allowed business energy investment credit—Enter smaller of line 24 or line 25	26	
27 Total allowed regular and business energy investment credit—Add lines 23 and 26. Enter here and on Form 1040, line 43; Schedule J (Form 1120), line 4(b), page 3; or the proper line on other returns . .	27	707

NAME Point Foundation

EMPLOYER IDENTIFICATION NUMBER 94-2147154

FORM 990 T

SCHEDULE OF COST OF GOODS SOLD

Mailing list cost	$ 4,712
Outside Typesetting cost	56
TOTAL	$ 4,768

NAME Point Foundation IDENTIFICATION NO. 94-217154

STATEMENT NO. Expense Schedule YEAR ENDED April 30, 1983

A. OTHER EXPENSES

Auto and truck expense	$ 48
Bank service charges	67
Consultancy charges	43
Equipment rental	284
Insurance-General	98
Legal and professional fees	119
Office supplies	1,035
Postage	686
Promotion	1,299
Rent	1,256
Research	157
Refunds	44
Telephone	474
Utilities	200
Other	1
TOTAL	$ 5,810

B. TAXES

Payroll Tax	$ 187
Personal property tax	8
Other taxes	6
TOTAL	$ 201

SUPPLEMENTAL DEPRECIATION

Year 82

IF 5/L ACRS WITH EXTENDED LIVES ELECTED, ENTER ACRS LIFE (E.G., 3-5-10 YEAR PROPERTY)

Name POINT FOUNDATION

SS # 94-2147154

Supplement to 109 Page 1 of 1

STATEMENT SD 55

No.	CLASS	DESCRIPTION OF PROPERTY	Date Acquired	INV CR X	(Salvage) Cost or Other Basis (Less Land)	FEDERAL DEPRECIATION					STATE DEPRECIATION					
						* METHOD	LIFE IN YEARS OR RATE	Bonus/ Sec. 179 Expense	Prior Depreciation	Current Year Deduction	* METHOD	LIFE IN YEARS OR RATE	ADJ.'S TO BASIS Bonus Deprec	ADJ.'S TO BASIS Salvage Value	Prior Depreciation	Current Year Depreciation
1		TYPESETTER - 25%			7069	1	5			1060	1	5				1060
2																
3		OTHER ITEMS-														
4		101 DEPRECIATION								91						91
5																
6																
7																
8																
9																
10																
11																
12																
13																
14																
15																
16																
17																
18																
19																
20																
										1151						1151
										1151						1151

FEDERAL TOTAL

STATE TOTAL

*** METHOD CODES**

PRE-'81 ACQUISITIONS	POST-'80 ACQUISITIONS (ACRS YRS MUST BE ENTERED)
1-STRAIGHT LINE	6-OTHER
2-200% DECLINING BALANCE	7-ACRS PERCENTAGE-PERSONAL PROPERTY
3-150% DECLINING BALANCE	8-ACRS PERCENTAGE-REAL PROPERTY
4-125% DECLINING BALANCE	9-ACRS-STRAIGHT LINE
5-SUM OF THE YEARS-DIGITS	
6-OTHER	

FORM **CT – 2**

MAIL TO:
Registry of Charitable Trusts
P.O. Box 13447
Sacramento, CA 95813-4447

PERIODIC REPORT

TO ATTORNEY GENERAL OF CALIFORNIA

Section 12586, California Government Code

Failure to file this report by the 15th day of the fifth month after the close of your accounting period may result in the disallowance of your tax exemption and the assessment of a minimum tax of $200.

ACCOUNTING PERIOD — For the Year Beginning May 1, 19 82 and Ending April 30, 19 83

State registration number
CT

If address changed check here ..... ▶ and show the changes below

File Form with label. Otherwise, print or type.

10497 YEAR ENDED APR 30, 1983 L
POINT
C/O MRS ANDREA SHARP
P O BOX 428
SAUSALITO CA 94965

Corporate or Organization No. D-0546604

Is the organization exempt from federal income tax?	Yes	No
	X	

If "no", attach explanation. See instructions.

PART I FILING REQUIREMENTS: CHECK THE APPROPRIATE BOX. SEE GENERAL AND SPECIFIC INSTRUCTIONS

☒ This entity is NOT a private foundation. We have attached a completed copy of IRS Form 990, and Schedule A (Form 990) and related attachments (even though we may not be required to file these uniform forms with the IRS). Complete Part II below.

☐ This entity is a private foundation. We have attached a completed copy of IRS Form 990-PF and related attachments. Complete Parts II and III below.

PART II STATEMENTS REGARDING THIS ORGANIZATION DURING THE PERIOD OF THIS REPORT		Yes	No
1 Was 50% or more of your total revenue from government grants? (See line 1 instructions). If "yes", attach a schedule showing the agency(s) name, address, purpose of the grant and the amount. List only the four different government agencies that provide the largest amounts.	1		X
2 Were you audited by any government agency? If "yes", provide: Name of agency and unit ____ Address ____ Contact Person ____ Telephone ( ) - ____ Year(s) audited ____ (If audited by more than one agency, attach schedule)	2		X
3 Did an independent public accountant issue a report on your financial statements? If "yes", provide: Name of accountant ____ Address ____ Telephone ( ) - ____	3		X
4 Is any of your property held in the name of or commingled with the property of any other organization or person? If "yes", attach explanation.	4		X
5 Did you answer "yes" to any part of Form 990, Schedule A, Part III, Question 2 or Form 990-PF, Part V, Question 10(a)? (a) If "yes", attach a detailed explanation and enter here the total amount involved in all such transactions 5a ____	5	X	
6 Did you make any donations (cash or non-cash) to other than a charitable, tax-exempt organization? If "yes", attach explanation and enter here the fair market value of the donation 6a ____	6		X
7 Did this organization regularly solicit salvage, sell salvage in a thrift store, or was it a party to a contract involving the solicitation or sale of salvage? If "yes", include amounts on Form 990, line 10.	7		X
8 Were you or any of your officers, directors or trustees a party to any court action in which there was an alleged breach of trust? If "yes", attach explanation.	8		X
9 Did you pay or incur income tax, or any tax-related penalty, fine or judgment? If "yes", attach an explanation and specify amounts involved.	9		X
10 Did you receive $10,000 or more in direct public support (Form 990, line 1 (a) or included in Form 990-PF, line 1)? If "yes", enter the following amounts: (a) Direct support from the general public 10a ____ (b) Foundation and trust grants 10b ____ (c) Corporate and other business grants 10c ____ (d) Bequests 10d ____ (e) Total direct public support (add lines a through d) 10e ____	10		X
11 Did you contract with or use the services of an independent professional fund raiser? If "yes", complete Part IV (Form CT-2).	11		X
12 Did your invested assets total $50,000 or more? If "yes", complete Part V (Form CT-2) (See line 12 instructions)	12		
(13-19 not currently in use)			X

Under penalties of perjury, I declare that I have examined this report, including accompanying documents, schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of authorized officer (See instructions) | Printed Name | Title | Date

CALIFORNIA
199

EXEMPT ORGANIZATION ANNUAL INFORMATION RETURN

1982

For calendar year 1982 or fiscal year begun May 1, 1982, and ended April 30, 1983

AFFIX PREADDRESSED LABEL
If no label, print or type

Indicate address change on label See Instruction H

NAME: POINT FOUNDATION
NUMBER AND STREET: P.O. BOX 428
CITY, OR TOWN, STATE, AND ZIP CODE: SAUSALITO, CA 94965

DO NOT USE THESE SPACES: SN; CORP./ORG. NO.; PC; IYE; CC; CY; DE; CA; A; REMITTANCE

CALIFORNIA CORPORATION/ORGANIZATION NUMBER: D - 0546604

Federal Employer Identification Number: 94-2147154

PART I All organizations complete Part I (unless permitted to file Form 199B, see General Instruction A)

Receipts (Revenues)	1. Gross sales and receipts from all sources, other than shown on lines 5 and 6 (from Part II, line 8)		544,121.00
	2. Cost of goods sold	479,419.00	
	3. Cost or other basis and sales expenses of assets sold	6,334.00	
	4. Gross Income—line 1 less sum of lines 2 and 3		485,753.00
	5. Gross dues and assessments from members and affiliates		58,368.00
	6. Gross contributions, gifts, grants, and similar amounts received (see instructions)		
	7. Total—add lines 4, 5, and 6		9,779.00
	8. Gross receipts for filing requirement tests—add lines 1, 5, and 6		68,147.00
Expenses and Disbursements	9. Expenses and disbursements (from Part II, Line 18)		553,900.00
	10. Excess of receipts over expenses and disbursements—line 7 less line 9		240,935.00
			(172,788.00)

	Yes	No
11. Have any changes not previously reported to the Franchise Tax Board been made in your governing instrument, articles of incorporation, or bylaws, or other instruments of similar import? *If "Yes," attach a copy of the changes.*		X
12. If exempt under Section 23701d, have you during the year (1) attempted to influence legislation or any ballot measure, or (2) participated in any political campaign, or (3) made an election under Section 23704.5 (relating to lobbying by public charities)? If "Yes," complete and attach form FTB 3509 (see instructions)		X
13. Is this a group return filed on behalf of affiliated organizations? (see General Instruction F)		X
14. If exempt under Sec. 23701g, enter amount of gross receipts from general public use of club facilities ▸		X

15. The books are in care of ▸ Point Foundation Telephone Number: (415) 332-1716
Located at ▸ P.O. Box 428, Sausalito, CA 94965

16. Check form(s) filed: Federal ☒ 990 ☒ 990T ☐ 990PF ☐ 1041 ☐ 5227 ☐ 1120H ☐ 1120; State ☐ 109 ☐ 100.

17. FILING FEE—$5.00 (see General Instruction D).
If exempt under Section 23701d and fee not required, check appropriate box: (see instructions)
☐ Religious ☐ School ☐ Public charity ☐ Controlled by religious organization. 5.00

18. PENALTY FOR FAILURE TO FILE ON TIME (see General Instruction E). 5.00

19. BALANCE DUE: (add lines 17 and 18) . . . PAY ENTIRE AMOUNT WITH RETURN ▸

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer ▸ Date ▸ Title

Paid Preparer's Use Only

Preparer's signature ▸ David Heacock

Firm's name (or yours, if self-employed) and address ▸ Paul Hancock Accountancy Corp.
20380 Town Center Ln., Cupertino, CA

Date 7-9-83

ZIP code 95014

Mail Return with Remittance to FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857

PART II Organizations with gross receipts of more than $25,000 and private foundations regardless of amount of gross receipts—complete Part II or furnish substitute information. See Specific Instructions.

Receipts from Other Sources (Part I, line 1)

1. Gross sales or receipts from all business activities (state nature). Attach a statement explaining how each business activity not reported on Form 109 contributed importantly to your exempt purpose (see General Instruction M).		
Next Whole Earth Catalog	(5,458)	
Co evolution quarterly	396,359	
Other sales	142,764	533,665
2. Interest		4,583
3. Dividends		23
4. Gross rents		
5. Gross royalties		
6. Gross amount received from sale of assets, excluding inventory items (attach schedule)		5,850
7. Other income (attach schedule—do not include contributions, gifts, grants, etc.)		
8. Total gross sales or receipts from other sources. Enter here and on page 1, line 1		544,121

Expenses and Disbursements (Part I, line 9)

9. Contributions, gifts, grants, and similar amounts paid (attach itemized statement)	
10. Disbursements to or for members	
11. Compensation of officers, directors, and trustees (attach schedule)	22,533
12. Other salaries and wages	96,575
13. Interest	
14. Taxes	3,867
15. Rent	24,192
16. Depreciation and depletion	5,990
17. Other (attach schedule)	87,778
18. Total. Enter here and on page 1, line 9	240,935

BALANCE SHEETS	Beginning of Taxable Year		End of Taxable Year	
Assets	(A) Amount	(B) Total	(C) Amount	(D) Total
19. Cash: (a) Savings and interest-bearing accounts	96,131		41,611	
(b) Other	5,457	101,588	8,222	49,833
20. Accounts receivable net		(36,825)		35,901
21. Notes receivable net (attach schedule)				
22. Inventories		134,156		75,234
23. Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
24. Investments in nongovernmental bonds, etc. (attach schedule)				
25. Investments in corporate stocks (attach schedule)		4,752		3,901
26. Mortgage loans (number of loans _____)				
27. Other investments (attach schedule)				
28. Depreciable (depletable) assets (attach schedule)				
(a) Less accumulated depreciation (depletion)		8,524		27,453
29. Land				
30. Other assets (attach schedule)		1,144		1,144
31. Total assets		213,339		193,466
Liabilities				
32. Accounts payable		2,638		142,751
33. Contributions, gifts, grants, etc., payable		20,341		24,674
34. (a) Bonds and notes payable (attach schedule)				
(b) Mortgages payable		4,379		29,348
35. Other liabilities (attach schedule)		291,620		275,120
36. Total liabilities		318,978		471,893
Net Worth				
37. Capital stock or principal fund				
38. Paid-in or capital surplus				
39. Retained earnings or income fund		(105,639)		(278,427)
40. Total net worth		(105,639)		(278,427)
41. Total liabilities and net worth		213,339		193,466

Point Foundation
Statement of Income
12 Months Ended April 30, 1983

	Year-to-Date
INCOME - Next Whole Earth Catalog	
Sales	(5,458.15)
Cost	(99,793.70)
GROSS MARGIN-Next Whole Earth Catalog	(105,251.85)
INCOME - Co-Evolution Quarterly	
Current Issues	382,963.43
Back Issues	18,436.23
Freight out	(5,040.85)
Total Sales	396,358.81
Printing Costs	(114,626.78)
Labor Costs	(123,312.02)
Other Costs	(56,416.66)
Inventory Change	(13,691.00)
Software	(3,371.85)
Total Cost of Sales	(311,418.31)
GROSS MARGIN - Co-Evolution Quarterly	84,940.50
INCOME - Other Sales	
Misc Sales	51,720.26
Royalties	19,093.58
Total Sales	70,813.84
Merchandise Costs	(18,328.92)
Chronicle Editing Costs	(4,155.29)
Total Cost of Sales	(22,484.21)
GROSS MARGIN-Other	48,329.63

Point Foundation
Statement of Income (Continued)
12 Months Ended April 30, 1983

	Year-to-Date
INCOME - Uncommon Courtesy	
Tuition	34,256.10
Costs	(39,503.00)
GROSS MARGIN - Uncommon Courtesy	(5,246.90)
INCOME - Unrelated Business	
Sales - Mailing List	27,680.41
Typesetting Income	20.00
Total Sales	27,700.41
Mailing List Cost	(4,712.54)
Outside Typesetting	(55.50)
GROSS MARGIN - Unrelated Business	22,932.37
INCOME - Other	
Sales Classified Ads	9,993.68
Classified Ads Expense	(1,451.34)
GROSS MARGIN - Other	8,542.34
TOTAL GROSS MARGIN	54,246.09

NAME: POINT FOUNDATION IDENTIFICATION NO.: 94-2147154

STATEMENT NO: EXPENSE SCHEDULE YEAR ENDED: APRIL 30, 1983

Auto and Truck Expense	$ 932
Bank Service Charges	1285
Consultancy Charges	823
Equipment Rental	5468
Insurance - general	1880
Legal and Professional Fees	2300
Office Supplies	19946
Postage	13224
Promotion	25042
Research	3021
Refunds	847
Telephone	9128
Utilities	3862
Other	20
TOTAL	$ 87778

NAME: POINT FOUNDATION IDENTIFICATION NO.: 94-2147154

STATEMENT NO.: BALANCE SHEET SCHEDULES YEAR ENDED: 4/30/83

	COST:	F.M.V.
INVESTMENTS		
ZOME WORKS	30,000	3,900
T.V. T.V.	10,000	1
TOTAL	40,000	3,901

SUPPORT DESIGNATED FOR FUTURE PERIODS	BEGINNING	ENDING
ADVANCE SUBSCRIPTION PAYMENTS	291,620	275,120
NOTES PAYABLE		
EQUIPMENT CONTRACT	4,379	29,348

SUPPLEMENTAL DEPRECIATION

Year 1982

Name POINT FOUNDATION

SS # 94-2147154

Supplement to 990 Page 1 of 1

STATEMENT SD 55

No.	CLASS	DESCRIPTION OF PROPERTY	Date Acquired	INV CR X	(Salvage) Cost or Other Basis (Less Land)	FEDERAL DEPRECIATION					STATE DEPRECIATION					
						* METHOD	LIFE IN YEARS OR RATE	Bonus/ Sec. 179 Expense	Prior Depreciation	Current Year Deduction	* METHOD	LIFE IN YEARS OR RATE	ADJ.'S TO BASIS Bonus Deprec	ADJ.'S TO BASIS Salvage Value	Prior Depreciation	Current Year Depreciation
		FURNITURE	VARIOUS		2863	1	5		2691	135	1	5			2691	135
		FURNITURE	3-81		233	1	5		55	47	1	5			55	47
		FURNITURE	11-82		840	1	5			126	1	5				126
		EQUIPMENT	4-80		1040	1	10		216	104	1	10			216	104
		TYPESETTER	12-82		28275	1	5			4241	1	5				4241
		CASH REGISTER	1-83		1500	1	5			225	1	5				225
		MODEM	2-83		639	1	5			96	1	5				96
		*IBM COMPOSER	10-79		10160	1	10		2810	1016					2810	1016
					45550				5772	5990					5772	5990

* METHOD CODES

PRE-'81 ACQUISITIONS

- 1-STRAIGHT LINE
- 2-200% DECLINING BALANCE
- 3-150% DECLINING BALANCE
- 4-175% DECLINING BALANCE
- 5-SUM OF THE YEARS-DIGITS
- 6-OTHER

POST-'80 ACQUISITIONS (ACRS YRS MUST BE ENTERED)

- 6-OTHER
- 7-ACRS PERCENTAGE-PERSONAL PROPERTY
- 8-ACRS PERCENTAGE-REAL PROPERTY
- 9-ACRS-STRAIGHT LINE

*Sold on 3/31/83

FEDERAL TOTAL 5990

STATE TOTAL 5990

CALIFORNIA
109

EXEMPT ORGANIZATION BUSINESS INCOME TAX RETURN

1982

For calendar year 1982 or fiscal year begun May 31, 1982, and ended April 30, 1983

Indicate Address Change on Label See Instruction J

AFFIX MAILING LABEL

POINT FOUNDATION
Name
P.O. BOX 428
Number and Street
SAUSALITO, CA 94965
City or Town, State, and ZIP Code
D - 0546604
Corporate or Organization Number

DO NOT USE THESE SPACES

SN
CORP./ORG. NO. | PC
IYE | RC
CY | DE | CA | A
REMITTANCE

NAME AND ADDRESS OF THE TRUST FIDUCIARY

Federal Employer Identification Number
94-2147154

NATURE OF TRADE OR BUSINESS

Form Number of Federal Form Filed
990T

Complete only page 1 if unrelated trade or business gross income is $5,000 or less.
Complete the entire form (except lines 1 through 5) if unrelated trade or business gross income is over $5,000.

ATTACH REMITTANCE HERE

Taxable Income	**Unrelated business taxable income computation—$5,000 or less.**			
	1 Unrelated trade or business gross income (state sources)		1	
	2 Deductions		2	
	3 Unrelated business taxable income before specific deduction (subtract line 2 from line 1)		3	
	4 Specific deduction (see General Instruction O-4)		4	
	5 Unrelated business taxable income (subtract line 4 from line 3)		5	
Tax Computation	**Organizations Taxable as Corporations**			
	6 Unrelated business taxable income (line 5 above, or page 2, line 31)		6	9588
	7 Apportion _____% (from page 4, Schedule N, line 5) of line 6 as attributable to this State		7	9588
	8 Tax 9.6% of line 6 or line 7 (see General Instruction B-1)		8	920
	Trusts Taxable at Individual Rates			
	9 Unrelated business taxable income (line 5 above, or page 2, line 31)		9	
	10 Tax on amount on line 9 (see General Instruction B-2)	10		
	11 Credit for net income taxes paid to State of _____(attach return)	11		
	12 Balance of tax (subtract line 11 from line 10)		12	
Total Tax	13 Tax from line 8 or line 12	13		
	14 Applicable tax credits from top of page 2 (see General Instruction C)	14		
	15 Balance (subtract line 14 from line 13. If line 14 is greater than line 13, enter zero)		15	
	16 Tax on Preference Income (see Specific Instructions for page 1)		16	
	17 Total tax (add line 15 and line 16)		17	
	18 Estimated tax payments	18		
	19 Paid with application for extension	19		
	20 Total payments and/or credits (add line 18 and line 19)		20	
	21 TAX DUE (Subtract line 20 from line 17). PAY ENTIRE AMOUNT WITH RETURN		21	
	22 OVERPAYMENT (Subtract line 17 from line 20)	22		
	23 Refund		23	
	24 Credit to 1983 estimated tax	24		

Person to contact for additional information: ANDREA SHARPE

Telephone Number: (415) 332-1716

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer | Date | Title

Paid Preparer's Use Only

Preparer's signature: Paul Hancock

Date 7-29-83

Firm's name (or yours, if self-employed) and address: PAUL HANCOCK ACCOUNTANCY CORP.
20380 TOWN CENTER LN., CUPERTINO, CA

ZIP code 95014

Mail Return with Remittance to FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95857

Tax Credits: See Instruction "C"

Agricultural Irrigation Equipment (attach computation)		Total
Jobs Tax Credit(s) (attach form FTB 3524)		(Enter on Page 1, Line 14)
Pollution Abatement Equipment (attach form FTB 3522)		
Vehicle Conversion to Alcohol Fuel (attach computation)		
Solar Pump (attach computation)		
Solar Energy (not applicable to TRUSTS) (attach form FTB 3805L)		
Energy Conservation (not applicable to TRUSTS) (attach form FTB 3514)		
Employer Ridesharing (attach form FTB 3518)		$

UNRELATED BUSINESS TAXABLE INCOME COMPUTATION

UNRELATED TRADE OR BUSINESS INCOME

1	Gross receipts or gross sales $ 27,700 Minus: Returns and allowances $ -0-	27,700
2	Minus cost of goods sold (Schedule A) and/or operations (Schedule B)	4,768
3	Gross profit	22,932
4	(a) Net capital gains (or losses) (see Specific Instructions for page 2.)—Trusts attach Schedule D (Form 540)	
	(b) Ordinary gain (or loss) (see Specific Instructions for page 2.)—Trusts attach Schedule D-1 (Form 540)	
5	Income (or loss) from partnerships (attach statement)	
6	Rent income (Schedule C)	
7	Unrelated debt–financed income (Schedule E)	
8	Investment income of a 23701g or 23701i organization (Schedule F)	
9	Annuities, interest, royalties, and rents from controlled organizations (Schedule G)	
10	Exploited exempt activity income (Schedule H)	
11	Advertising income (Schedule I, Part III, Column A)	
12	Other income (see Specific Instructions for page 2—attach schedule.)	
13	Total unrelated trade or business income (add lines 3 through 12)	22,932

DEDUCTIONS

(Except for contributions, deductions must be directly connected with the unrelated business income)

14	Compensation of officers or trustees (Schedule J)	1,169
15	Salaries and wages (not deducted elsewhere)	5,012
16	Repairs (see Specific Instructions for page 2, line 16)	
17	Bad debts	
18	Interest (attach statement)	
19	Taxes (attach statement)	201
20	Contributions (see Specific Instructions for page 2, line 20—attach statement)	
21	Depreciation (Schedule K)	1,151
22	Amortization (attach statement)	
23	Depletion	
24	(a) Pension, profit-sharing plans, etc. (see Specific Instructions for page 2, line 24(a))	
	(b) Employee benefit programs (see Specific Instructions for page 2, line 24(b))	
25	Other deductions (attach statement)	5,811
26	Total deductions (add lines 14 through 25)	13,344
27	Unrelated business taxable income before allowable excess advertising costs (subtract line 26 from line 13)	9,588
28	Minus excess advertising costs (Schedule I, Part III, Column B)	
29	Unrelated business taxable income before specific deduction	9,588
30	Minus specific deduction (see General Instruction O-4)	
31	Unrelated business taxable income (subtract line 30 from line 29)	

Schedule A—COST OF GOODS SOLD (See instructions for page 2)

METHOD OF INVENTORY EVALUATION (specify) _____

1	Inventory at beginning of year	
2	Merchandise bought for manufacture or sale	
3	Salaries and wages	
4	Other costs (attach schedule)	
5	Total (add lines 1 through 4)	
6	Less inventory at end of year	
7	Cost of goods sold (enter here and on Unrelated Trade or Business Income, line 2)	

Schedule B—COST OF OPERATIONS

1	Salaries and wages	
2	Other costs (to be detailed) Mailing List Lost	4,712
	Outside Typesetting	56
3	Total (enter here and on Unrelated Trade or Business Income, line 2)	4,768

Schedule C—RENT INCOME FROM REAL PROPERTY AND PERSONAL PROPERTY LEASED WITH REAL PROPERTY (see instructions for page 3, Schedules C and E)

NOTE: For rental income from debt financed property, use Schedule E.

1. Description of property	2. Rent received or accrued	3. Percentage of rent attributable to personal property
		%
		%
		%

4. Complete if any item in column 3 is more than 50%, or for any item if the rent is determined on the basis of profit or income		5. Complete for any item in column 3 which exceeds 10% and is not more than 50%		
(a) Deductions directly connected (attach schedule)	(b) Income reportable, column 2 less column 4(a)	(a) Column 2 × column 3	(b) Deductions directly connected with personal property (attach statement)	(c) Net income includible, column 5(a) less column 5(b)

Add 4(b) and 5(c) and enter total here and on page 2, Unrelated Trade or Business Income, line 6 . . .

Schedule E—UNRELATED DEBT-FINANCED INCOME (see instructions for page 3)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)

4. Amount of average acquisition indebtedness on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Percentage which column 4 is of column 5	7. Gross income reportable (column 2 × column 6)	8. Allocable deductions (total of columns 3(a) and 3(b) × column 6)	9. Net income or (loss) includible (column 7 minus column 8)
		%			
		%			
		%			
		%			

Total (enter here and on page 2, Unrelated Trade or Business Income, line 7) . . . . . .

Schedule F—INVESTMENT INCOME OF A 23701g OR 23701i ORGANIZATION

1. Amount	2. Deductions directly connected (attach statement)	3. Net investment income (col. 1 less col. 2)	4. Set asides (attach statement)	5. Balance of investment income (col. 3 less col. 4)

Enter here and on page 2, Unrelated Trade or Business Income, line 8 . . . . . .

Enter gross income from members (dues, fees, charges, or similar amounts) . . . . . .

Schedule G—INCOME (Annuities, Interest, Rents, and Royalties) From Controlled Organizations (see instructions for page 3)

1. Name and address of controlled organizations	2. Gross income	3. Directly connected deductions (attach statement)	4. Exempt controlled organizations		
			(a) Unrelated business taxable income	(b) Taxable income computed as though not exempt under Sec. 23701 or the amount in col. (a), whichever is greater	(c) Percentage which column (a) is of column (b)
					%
					%
					%

5. Nonexempt controlled organizations			6. Gross income reportable (column 2 × column 4(c) or column 5(c))	7. Allowable deductions (column 3 × column 4(c) or column 5(c))	8. Net income includible (column 6 less column 7)
(a) Excess taxable income	(b) Taxable income or amount in column (a), whichever is greater	(c) Percentage which column (a) is to column (b)			
		%			
		%			
		%			

Total (enter here and on page 2, Unrelated Trade or Business Income, line 9) . . . . . .

Schedule H—Exploited Exempt ACTIVITY INCOME; Other than Advertising Income (see instructions for page 3)

1. Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity)	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income from unrelated trade or business (col. 2 less col. 3)	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expense (col. 6 less col. 5 but not to exceed amount in col. 4)	8. Net income reportable (col. 4 less col. 7 but not less than zero)

Total (enter here and on page 2, Unrelated Trade or Business Income, line 10) . . . . . .

Schedule I—ADVERTISING INCOME AND EXCESS ADVERTISING COSTS (see instructions for page 4)

Part I—Consolidated Periodicals

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Excess advertising costs (if col. 3 exceeds col. 2, enter excess in Part III, col. B)	5. Net advertising income (if col. 6 exceeds col. 7, enter excess of col. 2 over col. 3 in Part III, col. A)	6. Circulation income	7. Readership costs	8. Includible income (if col. 7 exceeds col. 6, subtract col. 7 plus col. 3 from col. 6 plus col. 2. If more than zero, enter amount in Part III, col. A)
Totals							

Part II—Non-Consolidated Periodicals

Part III—Column A—Net Advertising Income		Part III—Column B—Excess Advertising Costs	
(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from column 5 or 8, Part I and amounts listed in Part II, cols. 5 and 8	(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column 4 and amounts listed in Part II, column 4
Enter total here and on page 2, line 11		Enter total here and on page 2, line 28	

Schedule J—COMPENSATION OF OFFICERS

1. Name of Officer	2. Social Security Number	3. Title	4. Time devoted to business	5. Amount of compensation	6. Expense account allowances
STEWART BRAND		PRESIDENT	PART	1,169	
Total compensation of officers (enter here and on page 2, Line 14)				1,169	

Schedule K—DEPRECIATION (see instructions for page 4)

Instructions for Guideline Class Life System and Class Life System are contained in the instructions for form FTB 3887 (Guideline Class Life System) and form FTB 3888 (Class Life System). NOTE: California has not adopted the Federal Accelerated Cost Recovery System (ACRS).

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) →						
2 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
3 Depreciation from form FTB 3887						
4 Depreciation from form FTB 3888						
5 Total						
6 Less amount of depreciation claimed elsewhere on return						
7 Balance—Enter here and on page 2, line 21						

Schedule N—APPORTIONMENT FORMULA (see instructions for page 4)

Limited to unrelated trade or business amounts	Total within and without the state (a)	Total within the state (b)	Percent within the state (b) ÷ (a)
1 Average yearly value of real and tangible personal property whether owned or rented (see Specific Instructions)	$	$	
2 Wages, salaries, and other compensation of employees	$	$	
3 Gross sales and/or receipts, less returns and allowances	$	$	
4 Total percent (sum of the percentages above)			
5 Average percent (⅓ of total percent) carried to page 1, line 7			

26386-400 8-82 160M D OSP 235A

NAME Point Foundation IDENTIFICATION NO. 94-217154

STATEMENT NO. Expense Schedule YEAR ENDED April 30, 1983

A. OTHER EXPENSES

Auto and truck expense	$ 48
Bank service charges	67
Consultancy charges	43
Equipment rental	284
Insurance-General	98
Legal and professional fees	119
Office supplies	1,035
Postage	686
Promotion	1,299
Rent	1,256
Research	157
Refunds	44
Telephone	474
Utilities	200
Other	1
TOTAL	$ 5,810

B. TAXES

Payroll Tax	$ 187
Personal property tax	8
Other taxes	6
TOTAL	$ 201

SUPPLEMENTAL DEPRECIATION

Year 82

IF SL ACRS WITH EXTENDED LIVES ELECTED ENTER ACRS LIFE (E.G., 5-YR 10 YEAR PROPERTY)

Name POINT FOUNDATION

SS # 94-2147154

Supplement to 109 Page 1 of 1

STATEMENT SD

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No.	CLASS	DESCRIPTION OF PROPERTY	Date Acquired	Invol Conv X	(Salvage) Cost or Other Basis (Less Land)	FEDERAL DEPRECIATION					STATE DEPRECIATION					
						* METHOD	LIFE IN YEARS OR RATE	Bonus/ Sec. 179 Expense	Prior Depreciation	Current Year Deduction	* METHOD	LIFE IN YEARS OR RATE	ADJ.'S TO BASIS Bonus Deprec	ADJ.'S TO BASIS Salvage Value	Prior Depreciation	Current Year Depreciation
		TYPESETTER - 25%			7069	1	5			1060	1	5				1060
		OTHER ITEMS-														
		101 DEPRECIATION								91						91
										1151						1151
										1151						1151

FEDERAL TOTAL

STATE TOTAL

* METHOD CODES

PRE-'81 ACQUISITIONS

- STRAIGHT LINE
- 200% DECLINING BALANCE
- 150% DECLINING BALANCE
- 125% DECLINING BALANCE
- SUM OF THE YEARS-DIGITS
- OTHER

POST-'80 ACQUISITIONS (ACRS YRS MUST BE ENTERED)

6-OTHER
7-ACRS PERCENTAGE-PERSONAL PROPERTY
8-ACRS PERCENTAGE-REAL PROPERTY
9-ACRS-STRAIGHT LINE